



NYC UNINCORPORATED BUSINESS TAX
113 CLAIM FOR CREDIT OR REFUND

▲ DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY ▲

For CALENDAR YEAR _____ or FISCAL YEAR beginning _____ and ending _____

▼ Print or Type ▼

Name _____

Address (number and street) _____

City and State _____ Zip Code _____

Telephone Number _____

SOCIAL SECURITY NUMBER

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PARTNERSHIPS, ESTATES OR TRUSTS ONLY
EMPLOYER IDENTIFICATION NUMBER

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NYC RETURN WAS FILED ON: (✓) NYC-202 NYC-204 NYC-202EZ NYC-204EZ

Check here if you were not subject to the UBT for the tax period. (Attach explanation)

	COLUMN 1 As Originally Reported	COLUMN 2 Net Change (Increase or Decrease)	COLUMN 3 Correct Amount
1. Total income (see instructions)1.			● 1.
2. Taxable income2.			● 2.
3. Tax @ 4%3.			● 3.
4. Sales tax addback4.			● 4.
5. Total tax before business tax credit (Add lines 3 & 4) ..5.			● 5.
6. Business tax credit6.			● 6.
7. Unincorporated business tax (line 5 less line 6)..7.			● 7.
8. Credits (from Forms NYC-114.5, 114.6, 114.7, 114.8 and 114.9)8.			● 8.
9. Net tax (line 7 less line 8)9.			● 9.
10. Prior payments (see instructions)10.			● 10.
11. Amount on line 10, col. 1, previously refunded (see instructions)11.			● 11.
12. Amount on line 10, col. 1, previously credited to next tax period (see instructions)12.			● 12.
13. Subtract lines 11 and 12 from line 1013.			● 13.
14. OVERPAYMENT - Line 13, Column 3, less Line 9, Column 3 (See instructions)			● 14.
15. Amount on line 14 to be refunded			● 15.
16. Credit: amount on line 14 to be applied to			● 16.

▲ ENTER TAX PERIOD ▲

CERTIFICATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete. I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions)YES

TAXPAYER'S SIGNATURE → If joint return was filed, both husband and wife must sign ▲ Spouse ▲ Date ▲

PREPARER'S USE ONLY → Preparer's signature ▲ Preparer's printed name ▲ Firm's Employer Identification Number

Address ▲ Zip Code ▲ Date ▲ Preparer's Social Security Number or PTIN

Make remittance payable to the order of:
NYC DEPARTMENT OF FINANCE.
 Payment must be made in U.S. dollars, drawn on a U.S. bank.

To receive proper credit, you must enter your correct
 Employer Identification Number or Social Security Number on
 your tax return and remittance.

**MAILING
 INSTRUCTIONS ➤**

RETURNS CLAIMING REFUNDS
 NYC DEPARTMENT OF FINANCE
 PO BOX 5050
 KINGSTON, NY 12402-5050

ALL OTHER RETURNS
 NYC DEPARTMENT OF FINANCE
 PO BOX 5060
 KINGSTON, NY 12402-5060

GENERAL INFORMATION

PURPOSE OF FORM

Use Form NYC-113 to claim a refund or credit of Unincorporated Business Tax. Please note that Form NYC-113 cannot be used to file an amended return.

An amended New York City return must be filed within 90 days after filing an amended federal or New York State return on Form NYC-202, NYC-202EZ, NYC-204 or NYC-204EZ.

If a change or correction of federal or New York State taxable income or other tax base is made by the Internal Revenue Service and/or the New York State Department of Taxation and Finance, report the change on Form NYC-115 (Report of Federal/State Change). **Do not use Form NYC-113.**

For information regarding depreciation deductions for property placed in service outside New York after 1984 and before 1994, see Finance Memorandum 99-4 "Depreciation for Property Placed in Service Outside New York After 1984 and Before 1994" included with these materials.

The Federal bonus depreciation allowed for "qualified property," as defined in the Job Creation and Worker Assistance Act of 2002 is not allowed for Unincorporated Business Tax purposes except for such deductions allowed with respect to "qualified New York liberty zone property", "qualified New York liberty zone leasehold improvements" and "qualified property" placed in service in the Resurgence Zone (generally the area in the borough of Manhattan South of Houston Street and North of Canal Street.) For City tax purposes, depreciation deductions for all other "qualified property" must be calculated as if the property was placed in service prior to September 11, 2001. See, Finance Memorandum 02-3 "New York City Tax Consequences of Certain Retroactive Federal and New York Tax Law Changes" (revised) for more information.

For tax years beginning on or after January 1, 2004, the City has decoupled from certain provisions regarding the treatment of SUVs. See Administrative Code sections 11-507(21), (23) and (24) and Finance Memorandum 06-1 dated October 12, 2006 "Application of IRC §280F Limits to Sport Utility Vehicles".

The relocation and employment assistance program (REAP) has been modified and a new REAP program established for Lower Manhattan, effective July 1, 2003.

FILING REQUIREMENTS FOR CREDIT OR REFUND

1. A separate Form NYC-113 must be filed for each tax period for which a credit or refund is claimed.
2. This claim must be filed within *three* years from the time the return was filed or *two* years from the time the tax was paid, whichever expires the later, or, if no return was filed, within *two* years from the time the tax was paid. If the claim is filed within the three-year period after filing the return, the amount of the credit or refund cannot exceed the portion of the tax paid within the three years immediately preceding the filing of the claim plus the period of any extension of time for filing the return. If the claim is not filed within the three-year period, but is filed within the two-year period, the amount of credit or refund cannot exceed the portion of the tax paid during the two years immediately preceding the filing of the claim.
3. If the period for assessing the tax has been extended by agreement between the taxpayer and the Department of Finance, the claim for refund or credit must be made within six months after the expiration of the extended period.
4. If a timely petition for the redetermination of a deficiency has been filed, no separate claim for credit or refund need be filed for that year.

CLAIMS BASED ON CREDIT(S)

If this claim is based upon a sales and compensating use tax credit, real estate tax escalation credit, employment opportunity relocation costs credit, Industrial Business Zone credit, energy cost savings credit (ECS), relocation and employment assistance program (REAP) credit or Lower Manhattan REAP credit (effective July 1, 2003), it must be accompanied by Form NYC-114.5, Form NYC-114.6, Form NYC-114.8 (effective July 1, 2003) or Form NYC-ECS for the appropriate year together with appropriate documentation. In addition, if the sales and compensating use tax credit claim is due to a New York State Department of Taxation and Finance audit, substantiation of the payment must be submitted.

NOTE: The credit for sales tax paid on purchases of electricity service used in the production of certain tangible property formerly allowed by Admin. Code §11-503(g) has been repealed for purchases on or after November 1, 2000. The ECS credit formerly allowed by Admin. Code §11-503(h) has also been repealed as of November 1, 2000.

If this claim is based on a UBT Paid Credit, file an amended Form NYC-204 and include Form NYC-114.7.

If this claim is based on a Made in New York City Film Production Credit, file an amended NYC 202 or NYC 204 and include Form NYC-114.9 and a copy of your Certificate of Tax Credit issued by the Mayor's Office of Film, Theatre and Broadcasting.

CLAIMS BASED ON NET OPERATING LOSSES

For net operating losses sustained during tax years ending after June 30, 1989, only the first \$10,000 of loss for that year may be carried back.

The Job Creation and Worker Assistance Act of 2002 extended the generally applicable NOL carryback period for losses arising in tax years ending in 2001 and 2002 from two to five years. If the taxpayer elects to use a 2-year carryback period for federal purposes, the same carryback period applies for City purposes. If the taxpayer elects to relinquish the entire carryback period for federal purposes, then the taxpayer may not carry back any amount for City purposes. Taxpayers that have elected to relinquish the carryback of a net operating loss must submit a copy of the federal election.

If this refund claim is based on a carryback, this form must be accompanied by a copy of the Unincorporated Business Tax Return for the taxable year for which the refund is claimed. A detailed computation of the net operating loss deduction for that year must accompany the refund claim.

CLAIMS FILED BY TAXPAYER REPRESENTATIVE

1. If a return was filed by a presently deceased individual and this claim is thereafter filed by the individual's legal representative, certified copies of the letters testamentary, letters of administrative, or other similar evidence must be attached to the claim to show the authority of the executor, administrator or other fiduciary by whom the claim is filed.
2. If an executor, administrator, guardian, trustee, receiver or other fiduciary files a return and thereafter this refund claim is filed by the same person, documentary evidence to establish the legal authority need not accompany the claim, provided that a statement is made on the claim showing that the return was filed by the same person acting in the same capacity.
3. The Department of Finance has no authority to recognize any representative named in the claim unless a power of attorney is filed in duplicate. If refund claims for more than one year are filed at the same time, a single copy of the power of attorney must be submitted for each year.

Preparer Authorization: If you want to allow the Department of Finance to discuss your return with the paid preparer who signed it, you must check the "yes" box in the signature area of the return. This authorization applies only to the individual whose signature appears in the "Preparer's Use Only" section of your return. It does not apply to the firm, if any, shown in that section. By checking the "Yes" box, you are authorizing the Department of Finance to call the preparer to answer any questions that may arise during the processing of your return. Also, you are authorizing the preparer to:

- Give the Department any information missing from your return,
- Call the Department for information about the processing of your return or the status of your

refund or payment(s), and

- Respond to certain **notices that you have shared with the preparer** about math errors, offsets, and return preparation. The notices **will not** be sent to the preparer.

You are not authorizing the preparer to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Department. The authorization cannot be revoked, however, the authorization will automatically expire no later than the due date (without regard to any extensions) for filing next year's return. **Failure to check the box will be deemed a denial of authority.**

SPECIFIC INSTRUCTIONS

COLUMN 1 - AMOUNT ORIGINALLY REPORTED

In column 1, line 1, enter the sum of the amount of total business income and the amount of the total investment income, if any, reported on your return (Forms NYC-202, NYC-204, NYC-202EZ or NYC-204EZ) as originally filed or as you later amended it.

For lines 2 through 9, enter the amounts from your return as originally filed or as you later amended it.

COLUMN 2 - NET CHANGE

Enter the net increase or net decrease for each line you are changing. Use parentheses around all amounts that are decreases. *(Attach a separate schedule explaining the increases or decreases.) Submit a schedule of allocation percentages (if any) utilized in making entries in column 2 of this report.*

COLUMN 3 - CORRECT AMOUNT

Add the increase in column 2 to the amount in column 1 or subtract the column 2 decrease from column 1. Enter the result in column 3. For any item not changed, enter the amount from column 1 in column 3.

LINE 10 - PRIOR PAYMENTS

Enter at line 10, columns 1 and 3 the sum of: a) all estimated tax payments made for the period covered by this return; b) all amounts paid with any application for extension to file the original return; c) all overpayments from prior tax periods credited towards the tax for the period covered by this return;

and d) all amounts paid with the original return or a previously filed amended return.

LINES 11 AND 12 - PRIOR APPLICATION OF OVERPAYMENT

Enter at line 11, columns 1 and 3 the amount of any overpayment shown on the original return or previous refund claim (for the same period) previously refunded to you.

Enter at line 12, columns 1 and 3 the amount of any overpayment shown on the original return or previous refund claim (for the same period) that you requested to be credited towards tax for a subsequent period.

LINE 14 - OVERPAYMENT

If the amount on line 13, column 3 exceeds the amount on line 9, column 3, enter the excess on line 14. If the amount on line 13, column 3 does not exceed the amount on line 9, column 3, enter zero on line 14. If you owe additional tax, you must file an amended return on the applicable Form NYC-202 or NYC-204. See "Purpose of Form" above.

CUSTOMER ASSISTANCE

If you have a tax-related question or problem, contact Customer Assistance at **(212) 504-4036**, Monday through Friday, between the hours of 9:00 am and 4:30 pm.

ACCESSING NYC TAX FORMS

By Computer - Download forms from the Finance website at **nyc.gov/finance**

By Fax - For fax copies call 212-504-4038 from the phone connected to your fax machine or modem.

By Phone - Order forms through Finance's form ordering service, by calling 212-504-4035, and receive forms in the mail.

PRIVACY ACT NOTIFICATION

The Federal Privacy Act of 1974, as amended, requires agencies requesting Social Security Numbers to inform individuals from whom they seek this information as to whether compliance with the request is voluntary or mandatory, why the request is being made and how the information will be used. The disclosure of Social Security Numbers for taxpayers is mandatory and is required by section 11-102.1 of the Administrative Code of the City of New York. Such numbers disclosed on any report or return are requested for tax administration purposes and will be used to facilitate the processing of tax returns and to establish and maintain a uniform system for identifying taxpayers who are or may be subject to taxes administered and collected by the Department of Finance, and, as may be required by law, or when the taxpayer gives written authorization to the Department of Finance for another department, person, agency or entity to have access (limited or otherwise) to the information contained in his or her return.